

DOCKET NO: 241999US2S



IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :  
YOSHIKI FUKUZUMI : EXAMINER: ROSE, KIESHA L.  
SERIAL NO: 10/649,731 :  
RCE FILED: HERewith : GROUP ART UNIT: 2822  
FOR: SEMICONDUCTOR DEVICE :  
COMPRISING MAGNETIC ELEMENT :

AMENDMENT FILED CONCURRENTLY WITH RCE

COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated July 27, 2005, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks** begin on page 6 of this paper.